



089442

UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

CIVIL DIVISION

JUL 3 1969

Dear Mr. Harrison.

During our examinations of the financial statements of the Government Printing Office, we have noted that not all of the accounting procedures in the various sections of the Finance and Accounts Division are in written form and that of those that are in written form, many were either incomplete or are not consistent with the manner in which the financial transactions are handled.

As an integral part of its accounting system, we believe that the Government Printing Office should develop an accounting manual containing the detailed procedures and instructions for guidance of its employees so as to assure adherence to its prescribed accounting principles and standards.

The General Accounting Office requires each executive agency to document its accounting system in an organized manual of instructions and suggests that the manual describe the system in detail, display the forms used, state the procedural steps, and illustrate the reports issued. In addition, it suggests that the manual include a chart of accounts, a narrative statement regarding account content and timing of entries and sources of data, an identification of related subsidiary accounts maintained, and a description of the prescribed accounting principles and standards.

The Government Printing Office is not subject to the foregoing requirements as prescribed by the General Accounting Office for the executive agencies. Nevertheless, we believe that the requirement is an essential part of any adequate accounting system. We therefore suggest that the Government Printing Office document its accounting system in an organized manual of instructions as described above.

We would appreciate receiving your views on our suggestion.

089442

A copy of this letter is being sent to the Joint Committee  
on Printing.

Sincerely yours,

A handwritten signature in black ink that reads "Irvine M. Crawford". The signature is written in a cursive style with a large, prominent initial "I".

Irvine M. Crawford  
Assistant Director

The Honorable James L. Harrison  
Public Printer  
United States Government Printing Office